

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF DELAWARE

In re:	Chapter 11
VALLEY MEDIA, INC.,	Case No. 01-11353 (PJW)
Debtor.	
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COMMONWEALTH OF MASSACHUSETTS DEPARTMENT OF REVENUE, v.	Appellant/Creditor, C.A. No. 05-179-JJF
VALLEY MEDIA, INC.,	Appellee/Debtor.

**ORDER**

The Court having considered the Valley Media Liquidating Trustee's Motion For Leave To File A Sur-Reply Brief In Response to Appellant's Reply Brief (the "Motion"), and finding good cause therefor,

IT IS HEREBY ORDERED this \_\_\_\_ day of \_\_\_\_\_, 2005, that the Motion is granted and the sur-reply brief attached to the Motion as Exhibit A, shall be deemed filed as of the date of this Order.

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UNITED STATES DISTRICT JUDGE